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From:

Sent: Tuesday, October 28, 2008 8:29:10 AM

To:

Cc:

Subject: RE: 50% Bonus Depreciation on 6 yr Indian Reservation Property (10 year MACRS life)

Section 1.168(k)-1(b)(2)(i)(A) of the Income Tax Regulations provides that the recovery period is determined in accordance with section 168(c) for purposes of section 168(k)(2)(B)(i)(II). Thus, the recovery periods assigned under section 168(j) are not used for purposes of section 168(k)(2)(B)(i)(II).